Appl. No. 10/790,983 Amdt. sent February 24, 2005 Reply to Office Action of September 24, 2004

## **Amendments to the Abstract:**

Please replace the Abstract with the following amended Abstract:

An active area of A method for making a power device comprises produces a power device comprising active cells having designs that vary depending on where they are located in the active area. Design variations include structural variations and variations in the material used to produce the cells.